



**REPUBLIC OF NAMIBIA**



**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE**

# **MINISTRY OF WORKS AND TRANSPORT: DEPARTMENT OF WORKS**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

Published by authority

Price (Vat excluded) N\$ 25.00  
Report no: 2016/57

**REPUBLIC OF NAMIBIA**



**TO THE HONOURABLE SPEAKER OF THE NATIONAL ASSEMBLY**

I have the honour to submit herewith my report on the accounts of the Ministry of Works and Transport: Department of Works for the financial year ended 31 March 2015 in terms of Article 127(2) of the Namibian Constitution. The report is transmitted to the Honourable Minister of Finance in terms of Section 27(1) of the State Finance Act, 1991, (Act 31 of 1991) to be laid upon the Table of the National Assembly in terms of Section 27(4) of the Act.

**WINDHOEK, May 2016**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**

## Table of Contents

1. REPORT ON THE FINANCIAL STATEMENTS .....	1
1.1 INTRODUCTION.....	1
1.2 MANAGEMENT’S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS.....	1
1.3 AUDITOR’S RESPONSIBILITY .....	1
1.4 KEY AUDIT FINDINGS .....	2
1.4.1 DIFFERENCES BETWEEN STANDARD SUB-DIVISION AND GENERAL LEDGER .....	2
1.4.1 UNAUTHORISED EXPENDITURE .....	2
1.4.2 SUSPENSE ACCOUNTS .....	3
1.4.3 NON-SUBMISSION OF ANNUAL STATEMENTS AND SOURCE DOCUMENTS .....	3
1.4.4 DEVELOPMENT/CAPITAL PROJECTS .....	4
1.4.5 FIXED PROPERTY BOUGHT/SOLD .....	4
2. EMPHASIS OF MATTERS .....	4
2.1. SUBSISTENCE ADVANCES .....	5
2.3 EXPLANATION OF VARIATIONS EXCEEDING 2% .....	5
1.5 ACKNOWLEDGEMENT.....	5
1.6 BASIS FOR QUALIFIED AUDIT OPINION.....	5
1.7 QUALIFIED AUDIT OPINION.....	5
1. AUDITED FINANCIAL STATEMENTS.....	6
1.1 APPROPRIATION ACCOUNT .....	6
1.2 STANDARD SUBDIVISIONS .....	7
1.3 DEPARTMENTAL REVENUE .....	8
1.4 NOTES TO THE FINANCIAL STATEMENTS.....	8
1.4.1 APPROPRIATION ACCOUNT: EXPLANATIONS OF VARIATIONS EXCEEDING 2% BETWEEN THE AUTHORISED AND ACTUAL EXPENDITURE.....	8
1.4.2 DEPARTMENTAL REVENUE: EXPLANATIONS OF VARIATIONS EXCEEDING N\$ 100 000.....	9
2. GENERAL INFORMATION .....	9
2.1 BANK ACCOUNTS .....	9
2.2 FIXED PROPERTY SOLD AND BOUGHT.....	9
2.3 TRADE ACCOUNT .....	10
2.4 SUSPENSE ACCOUNTS.....	10
2.5 OUTSTANDING SUBSISTENCE ADVANCES .....	10
2.6 BURSARIES AND STUDY ASSISTANCE.....	10
2.7 HIV/AIDS ACTIVITIES.....	10
2.9 CAPITAL PROJECTS .....	12

**REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF  
THE MINISTRY OF WORKS AND TRANSPORT: DEPARTMENT OF WORKS  
FOR THE FINANCIAL YEAR ENDED 31 MARCH 2015**

---

## **1. REPORT ON THE FINANCIAL STATEMENTS**

### **1.1 INTRODUCTION**

This report on the accounts of the Ministry of Works and Transport: Department of Works for the financial year ended 31 March 2015 is presented to the National Assembly in accordance with the terms of Article 127(2) of the Constitution of the Republic of Namibia and provisions set out in the State Finance Act, 1991(Act 31 of 1991), as amended.

I have audited the accompanying financial statements of the Ministry of Works and Transport: Department of Works for the financial year ended 31 March 2015. These financial statements comprise the following statements submitted for the year then ended:

- Appropriation account;
- Standard subdivisions;
- Departmental revenue;
- Notes to the financial statements; and
- General information.

The appropriation account was submitted by the Accounting Officer to the Auditor-General in terms of Section 13 of the State Finance Act, 1991.

The financial statements, notes to the financial statements and general information provided by the Accounting Officer are attached as Annexure A.

### **1.2 MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Section 12 & 13 of the State Finance Act, Act 31 of 1991 and relevant legislation, and for such internal control as management determines it necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. No comments were provided by the Accounting Officer on the draft report.

No comments were provided by the Accounting Officer on the draft report.

### **1.3 AUDITOR'S RESPONSIBILITY**

My responsibility is to express an opinion on these financial statements based on the audit. I conducted the audit in accordance with International Standards for Supreme Audit Institutions (ISSAIs). These standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

#### **Powers and duties**

Section 25(1) (c) of the State Finance Act, 1991, provides that the Auditor-General should satisfy himself that:

- (a) All reasonable precautions have been taken to ensure that all monies due to the State are collected, and that the laws relating to the collection of such monies have been complied with;

- (b) All reasonable precautions have been taken to safeguard the receipt, custody and issue of and accounting for, the State's assets, such as stores, equipment, securities and movable goods; and
- (c) The expenditure has taken place under proper authority and is supported by adequate vouchers or other proof.

In addition, Section 26(1) (b)(iv) of the State Finance Act, 1991, empowers the Auditor-General to investigate and report on the economy, efficiency and effectiveness of the use of the State's resources.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for the audit opinion.

## 1.4 KEY AUDIT FINDINGS

### 1.4.1 Differences between standard sub-division and general ledger

The budget amount for the following sub-divisions reflected on the Standard Sub-divisions (GL 027) do not correspond with the general ledger (GL 004) as follows:

Sub division	Standard sub-division	General ledger	Difference
	N\$	N\$	N\$
021 – Subsistence and travel allowance	10 050 270	10 000 270	50 000
023 - Transport	9 314 000	9 544 000	(230 000)
025 – Maintenance expenses	4 447 521	4 327 521	120 000
027 – Other services and expenses	20 920 000	20 860 000	60 000

It is recommended that the Accounting Officer ensures that the budgeted amount on the Standard sub-division is correctly captured and corresponds with the general ledger.

### 1.4.1 Unauthorised expenditure

The following unauthorized expenditure occurred during the financial year and is hereby reported as such in terms of Section 27(6)(a) of State Finance Act, 1991

Although Treasury approval was obtained to utilise certain expected savings for the defrayal of expenditure through virements during the year, six (6) sub-divisions were exceeded with a total amount of N\$ 320 654.67 which is unauthorised in terms of Section (6)(a)(iii) of the Act.

It is recommended that the Accounting Officer should put measures in place to avoid unauthorized expenditure of the budget.

### 1.4.2 Suspense accounts

The final ledger shows five (5) suspense account balances of the Department as at 31 March 2015 of which two (2) had a credit balance and three (3) had debit balances. The following suspense accounts were in excess of N\$ 100 000:

Description	Balance at 31/03/2015 Debit/(Credit)
	N\$
RD Cheques	265 516.44
S&T Advance Suspense Account	166 644.93
Cash Sales Government Stores	37 914 705.06
Bills payable	(6 449 434.35)

It is recommended that the Accounting Officer should put more efforts on analyzing all suspense accounts during the financial year to clear or reduce balances before the closing of the books.

### 1.4.3 Non-submission of annual statements and source documents

The below mentioned source documents were not submitted for audit verification purposes:

Statement No:	Statement name	Source document
6	Departmental revenue	Cash book as at 31 March 2015
11	Bank Accounts	Cash book as at 31 March 2015
19	Outstanding commitments	Commitment register
23	Bursaries and study assistance	<ul style="list-style-type: none"> <li>•Contracts and any supporting document stating the amount paid to each staff member awarded the study assistance;</li> <li>•Payment vouchers for all these payments indicated on statement</li> </ul>
	Fixed property bought/sold	<ul style="list-style-type: none"> <li>•Treasury authorisations for bought and sold houses;</li> <li>•Selling price for each house sold separately</li> <li>•Dates, Title Deed, Receipt Voucher.</li> </ul>
30	Loans/Debts by the Government	Proof of loan/debt document for each staff member
31	Deviations from normal tender procedures	Statements prepared and signed by Accounting Officer and indicating actual and estimated figures. Approved tender exemption documents Vouchers or any document showing the actual figures for exemptions
35	Points keeping stock and stock-taking	Stock taking reports and stock verification sheets for each stock point
36	Inspections	Stock and equipment report
37.1	Total number of vehicles on hand	<ul style="list-style-type: none"> <li>•Vehicle history files for each vehicle recorded;</li> <li>•Store issue and receipt vouchers for each vehicle indicated</li> </ul>
37.2	Cost of damages to Government property	<ul style="list-style-type: none"> <li>•Accident reports</li> </ul>
38	Losses/damages	All relevant documents to substantiate the information provided

For Subsistence and Travel, the Accounting Officer did not submit the statement as required by Circular D12/2010 of the Auditor-General. In addition, the Transaction History Reports were also not submitted. For Deviation from normal Tender procedures, the Accounting Officer did not sign the statement. It is recommended that the Accounting Officer should ensure that all statements and supporting documents are submitted for audit purposes as required by Circular D12/2010 of the Auditor-General.

#### 1.4.4 Development/Capital projects

All capital project amounts were wrongly disclosed on the statements submitted by the Accounting Officer since it does not correspond with the development budget book as well as the general ledger figures.

It is recommended that the Accounting Officer should report and disclose the correct amounts for all the capital projects of the Department to the Auditor-General and prepare the statements correctly as required by Circular D12/2010 of the Auditor-General.

The following capital projects as reflected in the General Ledger, were not reported by the Accounting Officer.

Nature of Project	Approved appropriation 2014/2015	Actual expenditure 2014/2015
	N\$	N\$
Ongoing renovations and minor capital renovations	6 000 000	4 152 149.49
Rehabilitation, upgrading or re-construction of oxidation ponds of sewer system	4 500 000	3 152 160.27
Rehabilitation of infrastructure and upgrading of exist specialized installations	819 770	722 894.08
Extension/upgrading and construction of the Department of Works, Regional Offices/Sub-Offices and Workshops	18 446 000	18 370 063.86
De-bushing and clearing of minefields along the Namibia/Zambia borderline	1 566 000	165 328.14
Upgrading of Renovation of Government Central Nursery	820 000	710 562.47
Upgrading of network infrastructure and expansion of IT services to Regional Offices	1 240 000	985 908.09

It is recommended that the Accounting Officer should report and disclose the correct amounts for all the capital projects that the Department is undertaking to the Auditor-General and prepare the statements correctly.

#### 1.4.5 Fixed property bought/sold

The Accounting Officer reported an amount of N\$ 10 961 000 in respect of fixed property bought and an amount of N\$ 4 029 832.14 in respect of property sold, however the General Ledger does not reflect an amount under these account codes. Furthermore, the money received in respect of the houses is deposited in a commercial bank account and not in the account.

The Accounting Officer should explain these differences and also explain why measures were not put in place to transfer the money from Commercial Bank to the Ministerial Bank account.

## 2. EMPHASIS OF MATTERS

Attention is drawn to the management on the following matter that relate to my responsibility in the audit of the financial statements, as disclosed in the financial statements.

## **2.1. Subsistence advances**

According to the IFMS (DSA) Debit balance list, an amount of N\$ 76 542.15 was outstanding on advances as at 31 March 2015. The S&T Advance suspense account has an amount of N\$ 166 644.93 which lead to a difference of N\$ 90 102.78.

It is recommended that the Accounting Officer should explain the difference.

## **2.3 Explanation of variations exceeding 2%**

Main division 06 realised underexpenditure of N\$ 265 801.03 (4.79%) which the Accounting Officer explained as follows:

The variances on the upgrade of the Network Infrastructure and Expansion of IT services to Regional Offices charges for routers installed at regional offices were less than expected and this resulted in an under spending on the development budget.

However, this explanation does not indicate the reasons for underspending. The Accounting Officer should explain why the underexpenditure realised.

## **1.5 ACKNOWLEDGEMENT**

I would like to express my appreciation for the courtesy extended and assistance rendered by the staff of the Ministry of Works and Transport: Department of Works during the audit.

## **1.6 BASIS FOR QUALIFIED AUDIT OPINION**

My opinion has been qualified due to the following:

- Suspense accounts – Paragraph 1.4.2
- Non-submission of statements and source documents – Paragraph 1.4.3

It is recommended that the Accounting Officer should report and disclose the correct amounts for all the capital projects that the Department is undertaking to the Office of the Auditor-General and prepare the statements correctly.

## **1.7 QUALIFIED AUDIT OPINION**

I certify that I have audited the financial statements of the Department of Works of the Ministry of Works and Transport: Department of Works for the financial year ended 31 March 2015 in accordance with the terms of Article 127(2) of the Namibian Constitution and Section 25(1) of the State Finance Act, 1991 (Act 31 of 1991).

In my opinion, except for the possible effects of the matters described in the basis for Qualified Audit Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of the Department of Works of the Ministry of Works and Transport: Department of Works as at 31 March 2015 and its financial performance and its receipts and payments for the year then ended in accordance with Section 12 & 13 of the State Finance Act, 1991.

**WINDHOEK, May 2016**

**JUNIAS ETUNA KANDJEKE  
AUDITOR-GENERAL**



## 1. AUDITED FINANCIAL STATEMENTS

## 1.1 Appropriation account

2014/2015						2013/2014
Service	N\$	Authorised expenditure	Actual expenditure	Variations		Actual expenditure
				Under-expenditure/ (Excess)	Percent-age	
	N\$	N\$	N\$	N\$	%	N\$
<b>01. Office of the Minister:</b>						
Original budget	12 160 000					
Less: Virement	(3 881 000)	8 279 000	8 118 409.08	160 590.92	1.94	5 255 373.81
<b>02. Administration:</b>						
Original budget	68 725 000					
Plus: Virement	3 313 000	72 038 000	71 912 383.65	125 616 .35	0.17	60 235 633.78
<b>03. Capital Projects Management:</b>						
Original budget	84 952 000	84 952 000	84 141 202.78	810 797.22	0.95	59 947 496.71
<b>04. Fixed Asset Management:</b>						
Original budget	147 965 000					
Less: Virement	(166 000)	147 799 000	147 410 924.30	388 075.70	0.26	135 603 671.86
<b>05. Maintenance:</b>						
Original budget	312 358 000					
Plus: Virement	1 751 823	314 109 823	309 224 283.01	4 885 539.99	1.56	264 709 680.93
<b>06. Information Technology:</b>						
Original budget	6 477 000					
Less: Virement	(927 823)	5 549 177	5 283 375.97	265 801.03	4.79	4 075 214.76
<b>07. Stores and Printing:</b>						
Original budget	31 165 000					
Less: Virement	(140 000)	31 025 000	31 015 009.59	9 990.41	0.03	26 766 115.92
<b>08. Garden Services:</b>						
Original budget	11 559 000					
Plus: Virement	50 000	11 609 000	11 593 272.67	15 727.33	0.14	9 862 507.47
<b>Total:</b>		<b>675 361 000</b>	<b>668 698 861.05</b>	<b>6 662 138.95</b>	<b>0.99</b>	<b>566 455 695.24</b>

ANNEXURE A (continued)

1.2 Standard subdivisions

Subdivision	2014/2015			2013/2014
	Authorised expenditure	Actual expenditure	Under-expenditure/ (Excess)	Actual expenditure
	N\$	N\$	N\$	N\$
<b>Operational:</b>				
<b>Current expenditure: Personnel</b>				
001. Remuneration	291 303 762	291 221 426.33	82 335.67	238 383 720.13
002. Employer's contribution to the G.I.P.F	27 718 000	27 699 030.68	18 969.32	23 296 443.88
003. Other conditions of service	4 271 000	4 218 882.08	52 117.92	3 236 474.38
<b>Total</b>	<b>323 292 762</b>	<b>323 139 339.09</b>	<b>153 422.91</b>	<b>264 916 638.39</b>
<b>Current expenditure: Goods and other services</b>				
021. Travel and subsistence expenses	10 050 270	9 921 117.05	129 152.95	7 131 310.94
022. Materials and supplies	10 537 000	10 520 506.02	16 493.98	7 323 946.02
023. Transport	9 314 000	9 301 799.31	12 200.69	4 089 355.45
024. Utilities	42 042 000	42 025 013.39	16 986.61	27 217 330.86
025. Maintenance expenses	4 447 521	4 442 794.99	4 726.01	4 958 522.88
026. Property rental and related charges	110 960 730	110 611 027.11	349 702.89	109 375 509.24
027. Other services and expenses	20 920 000	20 875 826.72	44 173.28	22 044 533.54
<b>Total</b>	<b>208 271 521</b>	<b>207 698 084.59</b>	<b>573 436.41</b>	<b>182 140 508.93</b>
<b>Subsidies and current transfers</b>				
043. Government organizations	99 306 000	99 306 000.00	-	91 382 000.00
045. Public and departmental Enterprises	30 000	28 635.19	1 364.81	-
<b>Total</b>	<b>99 336 000</b>	<b>99 334 635.19</b>	<b>1 364.81</b>	<b>91 382 000.00</b>
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	3 178 877	3 172 701.17	6 175.83	1 203 115.39
103. Operational equipment, machinery and plant	4 931 070	4 929 347.37	1 722.63	3 081 048.36
<b>Total</b>	<b>8 109 947</b>	<b>8 102 048.54</b>	<b>7 898.46</b>	<b>4 284 163.75</b>
<b>Total: Operational expenditure</b>	<b>639 010 230</b>	<b>638 274 107.41</b>	<b>736 122.59</b>	<b>542 723 311.07</b>
<b>Development:</b>				
<b>Capital expenditure: Acquisition of assets</b>				
101. Furniture and office equipment	1 240 000	985 908.09	254 091.91	-
103. Operational equipment, machinery and plant	5 000	-	5 000.00	-
105. Feasibility studies, design and supervision	3 944 750	2 802 267.19	1 142 482.81	2 344 676.53
107. Construction, renovation and improvements	31 161 020	26 636 578.36	4 524 441 64	21 387 707.64
<b>Total: Development expenditure</b>	<b>36 350 770</b>	<b>30 424 753.64</b>	<b>5 926 016.36</b>	<b>23 732 384.17</b>
<b>GRAND TOTAL</b>	<b>675 361 000</b>	<b>668 698 861.05</b>	<b>6 662 138.95</b>	<b>566 455 695.24</b>

**ANNEXURE A (continued)**

**1.3 Departmental revenue**

Revenue for the year is as follows:

<b>Revenue head</b>	<b>Estimate</b>	<b>Actual revenue 2014/2015</b>	<b>More/(Less) than estimated</b>	<b>Actual revenue 2013/2014</b>
	N\$	N\$	N\$	N\$
Private telephone calls	6 095	1 568.88	(4 526.12)	5 101.51
Miscellaneous	361 032	1 002 171.63	641 139.63	4 202 500.46
Letting of housing	-	8 284.00	8 284.00	4 800.00
Lease/Letting of state land and building	33 410 644	35 743 023.84	2 332 379.84	32 805 732.80
Lease of parking	115 630	84 510.47	(31 119.53)	781 024.03
Obsolete, worn-out and surplus equipment	5 706 848	10 756 440.87	5 049 592.87	13 624 866.29
Sale of Government houses	2 601 000	-	(2 601 000.00)	-
Aeronautical fees, charges for DCA	-	-	-	600.00
<b>Total</b>	<b>42 201 249</b>	<b>47 595 999.69</b>	<b>5 394 750.69</b>	<b>51 424 625.09</b>

**1.4 Notes to the financial statements**

**1.4.1 Appropriation account: Explanations of variations exceeding 2% between the authorised and actual expenditure**

**(i) Underexpenditure**

**Main division 06: Information Technology (N\$ 265 801.03 – 4.79%)**

The variances on the upgrade of the Network Infrastructure and expansion of IT services to Regional Offices charges for routers installed at regional offices were less than expected and this resulted in an under spending on the development budget.

**1.4.2 Departmental revenue: Explanations of variations exceeding N\$ 100 000****(i) Under-estimated****Lease/letting of State land and buildings**

Strict measures were introduced to force occupants to pay their leases contributed to more collections for the financial year.

**Miscellaneous**

Revenue item is under estimated, since more rental arrears for the previous financial year was settled during the 2014/2015 financial year under review.

**Obsolete, worn-out and surplus equipment**

More revenue was collected during auctions than anticipated.

**(ii) Over-estimated****Sale of Government Houses**

Revenue is deposited in the Commercial Bank Account and not in Ministerial Revenue Account for the 2014/2015 financial year.

**2. GENERAL INFORMATION****2.1 Bank accounts**

The Accounting Officer reported the following closing balances as at 31 March 2015:

<b>Account Name</b>	<b>Account Name</b>	<b>Balance at 31 March 2015 Debit/(Credit)</b>
		N\$
MWT call account	Nedbank	459 973.33
MWT current account	Nedbank	67 315 765.60

**2.2 Fixed property sold and bought**

The Accounting Officer reported that Government houses worth N\$ 4 029 832.14 were sold, and Government houses worth N\$ 10 961 000 were bought during the year under review.

### 2.3 Trade account

The Accounting Officer reported the profit and loss account for the Central Government Stores and Printers for the year ended 31 March 2015 as follows:

Expenditure		Income	
	N\$		N\$
Cost of sales	81 546 443.94	Income from sales (M/O/A)	95 492 962.83
Travel & Subsistence	393 451.22	Property Rental and Related Charges	889 868.00
Utilities	2 410 220.69	Auction fees	1 260 454.22
Transport	1 344 112.13		
Materials and supplies	7 232.23		
Maintenance expenses	411 844.76		
Other services and expenses	882 506.72		
Stock adjustments	3 321 095.86		
Price variances	(4 902.31)		
<b>Total</b>	<b>90 312 005.24</b>		
Surplus/(Loss)	7 331 279.81		
	<b>97 643 285.05</b>		<b>97 643 285.05</b>

### 2.4 Suspense Accounts

The following Suspense Accounts had balances as at 31 March 2015.

Description	Balance as at 31/03/2015 Debit / (Credit)
Store Trade account	(9 909.00)
RD Cheques	265 516.44
Cash Sales Government Stores	37 914 705.06
S&T Advance Suspense Account	166 644.93
Bills Payable	(6 449 434.35)

### 2.5 Outstanding Subsistence Advances

The Accounting Officer reported thirty eight (38) cases of outstanding subsistence and travelling advances totalling N\$ 76 542.15 as at 31 March 2015.

### 2.6 Bursaries and study assistance

The Accounting Officer reported the amount of N\$ 254 665 that was paid in respect of study assistance granted to the staff members during the financial year under review.

### 2.7 HIV/AIDS activities

The Accounting Officer reported payments in respect of HIV/AIDS activities amounting to N\$ 779 068.19.

## 2.8 Number of vehicles

The Accounting Officer reported vehicles on hand for the year ended 31 March 2015 as follows:

<b>Vehicle type</b>	<b>Number of vehicles</b>
Sedan	340
Combies/bakkies	468
Heavy vehicles	7
<b>Total</b>	<b>815</b>

## 2.9 Capital projects

The following were development projects of the Department of Works as reflected in the General Ledger and the Development Budget:

Nature of Project	Approved total budget	Total expenditure at 31/03/2014	Approved appropriation 2014/2015	Actual expenditure 2014/2015	Total expenditure at 31/03/2015	Expected year of completion
	N\$	N\$	N\$	N\$	N\$	
Ministerial headquarters upgrading	37 048 000	33 604 124.50	2 000 000	1 877 672.89	35 481 797.39	30/03/2016
Infrastructure investigations	31 283 000	19 880 691.18	546 000	288 014.35	20 168 705.53	31/03/2016
Government offices-photo-voltaic and electrification installation	31 416 000	26 829 788.93	413 000	-	26 829 788.93	31/03/2016
Ongoing renovations and minor capital renovations	65 935 000	56 759 768.11	6 000 000	4 152 149.49	60 911 917.60	31/03/2015
Rehabilitation, upgrading or re-construction of oxidation ponds of sewer system	41 764 000	39 008 797.16	4 500 000	3 152 160.27	42 160 957.43	31/03/2015
Rehabilitation of infrastructure and upgrading of exist specialized installations	38 939 000	26 150 437.99	819 770	722 894.08	26 873 332.07	31/03/2015
Extension/upgrading and construction of the Department of Works, Regional Offices/Sub-Offices and Workshops	56 381 000	14 046 683.10	18 446 000	18 370 063.86	32 416 746.96	31/03/2016
De-bushing and clearing of minefields along the Namibia/Zambia borderline	19 500 000	-	1 566 000	165 328.14	165 328.14	31/03/2018
Upgrading of Renovation of Government Central Nursery	12 152 000	-	820 000	710 562.47	710 562.47	31/03/2015
Upgrading of network infrastructure and expansion of IT services to Regional Offices	18 000 000	6 903 667.97	1 240 000	985 908.09	7 889 576.06	31/03/2013
<b>Total</b>	<b>352 418 000</b>	<b>223 183 958.94</b>	<b>36 350 770</b>	<b>30 424 753.64</b>	<b>253 608 712.58</b>	

(See paragraph 1.4.4)

Windhoek, 2015-10-19

**WILLEM GOEIAMANN**  
**ACCOUNTING OFFICER**